IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

POWER OF ATTORNEY (REVOCATION OF PRIOR POWERS) AND PROSECUTION BY ASSIGNEE UNDER 37 C.E.R. 8 3.71

Sir:

ADVANCED BIONICS CORPORATION, a Delaware corporation, the assignee of the entire right, title and interest of patent applications listed below, under 37 C.F.R. § 3.71 hereby revokes all powers of attorneys previously given in the below-identified patent applications and hereby appoints all attorneys associated with:

Customer Number

23410

PATENT TRADEMARK OFFICE

with full powers of substitution and revocation, to prosecute this application and transact all matters in the United States Patent and Trademark Office, and in countries other than the United States, and to do all things necessary or appropriate therefore before any competent International Authorities in connection with any international patent application(s) corresponding to the above-identified application, said appointment to be to the exclusion of the inventors and their attorneys in accordance with the provisions of 37 C.F.R. § 3.71.

Correspondence Address

Please change the correspondence address for the below-identified patent applications to the customer number 23410, and direct all written communications relative to such applications to:

> Michael J. Bolan Vista IP Law Group LLP 2040 Main Street, 9th Floor Irvine, California 92614

Please direct all telephone communications to Michael J. Bolan at (949) 724-1849.

Patent Applications

SERIAL No.	DOCKET No. AND TITLE	FILE	CONFIRMATION No.
10/364,436	05-00683 (01) - Neural Stimulation System Providing Auto Adjustment of Stimulus Culput as a Function of Sensed Impedance	02/11/03	6420
11/096,662	05-00586 (01) - Apparatus and Method for Detecting Position and Migration of Neurostimulation Leads	04/01/05	3850
11/096,483	05-00587 (01) - Apparatus and Method for Detecting Position and Migration of Neurostimulation Leads	04/01/05	3850
10/672,660	05-00533 (02) — Power Qualifier for Electrical Stimulation Configurations	09/25/03	9783
10/736,277	05-00675 (02) – System and Method for Selective Stimulation of Spinal Cord Entry Fibers	12/15/03	4292
10/310,202	05-00869 (02) – Apparatus and Method for Determining the Relative Position and Crientation of Neurostimulation Leads	12/03/02	5429
11/342,989	95-0688 (03) – Apparatus and Method for Determining the Relative Position and Orientation of Neurostimutation Leads	01/30/06	i 4113
11/343,007	05-00989 (04) - Apparatus and Method for Determining the Relative Position and Orientation of Neurostimulation Leads	01/30/06	4445
11/300,963	05-01631 (01) – Apparatus and Methods for Stimulating Tissue	12/15/05	3373

Power of Attorney Boston Scientific/AB

I, the undersigned, declare that I have reviewed copies of the documentary evidence establishing chain of title to the patent applications identified above from the inventor(s) to the assignee.

To the best of the undersigned's knowledge and belief, title is in the assignee identified above. Furthermore, the undersigned is empowered to sign this document on behalf of the assignee.

ADVANCED BIONICS CORPORATION

Dated: October 9, 2006

Ву:

Name: Albert K. Kau
Title: Patent Counsel
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